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Programme planning

Proposed strategic framework for the period 2016-2017

Part two: biennial programme plan

Programme 26
Internal oversight

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Overall orientation

26.1 The purpose of the programme is to enhance transparency and accountability and contribute to the efficiency and effectiveness of the Organization. The Office of Internal Oversight Services exercises operational independence under the authority of the Secretary-General in the conduct of its duties, in accordance with Article 97 of the Charter of the United Nations. The Office has the authority to initiate, carry out and report on any action to fulfil its responsibilities with regard to its oversight functions. The Office assists the Secretary-General in fulfilling his internal oversight responsibilities in respect of the resources and staff of the Organization through monitoring, internal audit, inspection, evaluation and investigation.

26.2 The mandate for the programme is derived from General Assembly resolutions 48/218 B, 54/244 and 59/272, the Financial Regulations and Rules of the United Nations (ST/SGB/2013/4) and the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation (ST/SGB/2000/8). The Office coordinates closely with the United Nations Board of Auditors, the Independent Audit Advisory Committee and the Joint Inspection Unit in order to minimize overlap and duplication of efforts.

26.3 The Office strives to achieve accountability and transparency by supporting the Organization as it endeavours to establish an effective and transparent system of accountability and to enhance its capacity to identify, assess and mitigate the risks.

26.4 To that end, the Office will: (a) propose measures to assist the Organization in establishing an internal control framework, including a risk management capacity; (b) provide independent information and assessments to assist effective decision-making; and (c) provide independent reviews of the effectiveness of the Organization. This will be accomplished through the issuance of timely, high-quality reports on inspections, evaluations, internal audits and investigations, in accordance with applicable international standards and the mandates of the Office as approved by the General Assembly.

26.5 The Office assists the Organization in achieving better results by determining the factors affecting the efficient and effective implementation of programmes in accordance with, inter alia, internationally agreed sustainable development goals. The Office also undertakes measures to support gender mainstreaming, including oversight of the United Nations gender mainstreaming efforts.

Subprogramme 1
Internal audit

Objective of the Organization: To improve the Organization's risk management, control and governance processes

Expected accomplishments of the Secretariat	Indicators of achievement
(a) Increased contribution to the decision-making process of Member States and increased ability of the Secretariat to take appropriate actions based on internal audits, which strengthen internal control and governance processes and improve risk management	(a) (i) Increased acknowledgements of the Internal Audit Division's reports in the decision-making of Member States

	(ii) Maintained percentage of programme managers who express satisfaction with the quality and usefulness of the Internal Audit Division's reports
(b) Improved levels of efficiency and effectiveness in the implementation of mandates and enhanced accountability by programme managers	(b) (i) Maintained percentage of critical audit recommendations accepted by programme managers relating to accountability, efficiency and effectiveness
	(ii) Maintained percentage of audit recommendations implemented by programme managers

Strategy

26.6 The Internal Audit Division will continue, giving particular emphasis to quality assurance, the provision of methodological guidance and training for its staff, which should result in continued improvement in the quality, relevance and timeliness of its reports. The Division will also perform risk-based audits applying the International Standards for the Professional Practice of Internal Auditing to assist management in establishing and strengthening risk management, internal control and governance using a combination of assurance and advisory services. The Division will adapt its organization by reinforcing its capacity to meet future challenges, such as the implementation of the enterprise resource planning system, the International Public Sector Accounting Standards, enterprise risk management and major capital projects.

Subprogramme 2
Inspection and evaluation

Objective of the Organization: To strengthen accountability, learning, relevance, efficiency, effectiveness and impact in the implementation of programmes, as well as to ensure that outcomes of evaluation have a corresponding impact on strategic planning

Expected accomplishments of the Secretariat	Indicators of achievement
Increased contribution to the decision-making process of Member States and increased ability of the Secretariat to take appropriate actions based on Office of Internal Oversight Services inspections and evaluations that assess the relevance, efficiency and effectiveness of programmes, thematic issues and self-evaluation capacity	(i) Increased percentage of programme and thematic inspections and evaluations that have been used by Member States to inform decision-making on efficiency, effectiveness and relevance in the implementation of programmes
	(ii) Increased number of programmes evaluated and inspected

Strategy

26.7 The Inspection and Evaluation Division provides independent evaluative evidence to enhance the Organization's accountability and promote learning. Evaluations and inspections contribute to improved relevance, efficiency, effectiveness and impact of the United Nations. The Division will contribute to the decision-making of Member States and strengthen the ability of the Secretariat to take appropriate actions by providing timely, objective, credible and relevant information on the Organization's performance. In coordination with other divisions of the Office and oversight bodies as appropriate, the Division will conduct evaluations and inspections, with cyclical coverage of programmes on a risk-assessed basis, using a standardized and methodologically rigorous approach to ensure the quality and usefulness of its reports. To provide quality assurance for Secretariat self-evaluation work, the Division will conduct a biennial review to provide Member States with reasonable assurances about the credibility and reliability of reported results.

Subprogramme 3
Investigations

Objective of the Organization: To enhance accountability through investigations of possible violations of rules or regulations, mismanagement, misconduct, waste of resources or abuse of authority

Expected accomplishments of the Secretariat	Indicators of achievement
(a) Improved quality and timeliness of investigations to enable effective action to be taken in relation to misconduct	(a) (i) Increased percentage of closure and investigation reports[a] that meet timeline targets
	(ii) Increased percentage of closure and investigation reports for which processes for applying corrective measures commence within 12 months
(b) Increased awareness of United Nations personnel, including programme managers and others, to prevent or respond appropriately to misconduct	(b) (i) Increased number of United Nations personnel responsible for investigations or investigation tasks who receive investigation training
	(ii) Increased number of overall awareness-raising activities aimed at informing United Nations personnel about the consequences of misconduct and the related mechanisms
	(iii) Increased percentage of cases reported to the Office by United Nations personnel

[a] An investigation report is a report in which misconduct has been substantiated. If misconduct is not substantiated, a closure report, not an investigation report, is issued.

Strategy

26.8 The Investigations Division investigates reports of possible misconduct and makes recommendations for appropriate action to promote accountability throughout the Organization. The Division conducts reactive investigations driven by reports of wrongdoing or misconduct submitted to it, and proactive investigations of high-risk operations.

26.9 The Division approaches issues of sexual exploitation and abuse in peacekeeping missions through cooperation with the Department of Field Support and mission personnel to form an overall response that emphasizes prevention, awareness and accountability. Economic fraud within the United Nations system is also targeted to promote accountability and safeguard the Organization's interests, assets and resources by limiting exposure to organizational risks.

26.10 The Division's direct responsibility ends with the release of an investigation report, but its work is part of a larger system of justice. As the Division's work is the entry point to that system, the quality and timeliness of the work is critical to the success of the system as a whole. The Division is considering ways to influence other parts of the system, such as processes for applying sanctions, to increase the impact and value of investigations.

26.11 The Division's outreach services promote protection of the Organization's interests, assets and resources. The outreach services include advisory services to programme managers to encourage a preventative approach to wrongdoing and, in accordance with General Assembly resolution 59/287, training of investigators outside the Office to improve the quality of first-response investigations and promote individual accountability.

Legislative mandates

General Assembly resolutions

48/218 B	Review of the efficiency of the administrative and financial functioning of the United Nations
53/207	Programme planning
54/244	Review of the implementation of General Assembly resolution 48/218 B
57/292	Questions relating to the programme budget for the biennium 2002-2003
59/270	Reports of the Secretary-General on the activities of the Office of Internal Oversight Services
59/271	Report of the Secretary-General on the activities of the Office of Internal Oversight Services
59/272	Review of the implementation of General Assembly resolution 48/218 B and 54/244

59/287	Report of the Office of Internal Oversight Services on strengthening the investigation functions in the United Nations
60/1	2005 World Summit Outcome
60/254	Review of the efficiency of the administrative and financial functioning of the United Nations
60/257	Programme planning
60/259	Report of the Secretary-General on the activities of the Office of Internal Oversight Services
61/245	Comprehensive review of governance and oversight with the United Nations and its funds, programmes and specialized agencies
61/275	Terms of reference for the Independent Audit Advisory Committee and strengthening the Office of Internal Oversight Services
62/234	Reports of the Office of Internal Oversight Services and financing of the Procurement Task Force
62/247	Strengthening investigations
63/263	Questions relating to the programme budget for the biennium 2008-2009
63/265	Report of the Office of Internal Oversight Services on its activities
63/270	Capital master plan
63/276	Accountability framework, enterprise risk management and internal control framework, and results-based management framework
64/232	Report of the Office of Internal Oversight Services on its activities
64/263	Review of the implementation of General Assembly resolutions 48/218 B, 54/244 and 59/272
65/250	Report of the Office of Internal Oversight Services on its activities
66/236	Report of the Office of Internal Oversight Services on its activities
67/258	Report of the Office of Internal Oversight Services on its activities